

**McLAUGHLIN & STERN, LLP**

**FOUNDED 1898**

**DANIEL J. HORWITZ**  
Partner  
dhorwitz@mclaughlinstern.com  
(212) 455-0448

260 MADISON AVENUE  
NEW YORK, NEW YORK 10016  
(212) 448-1100  
FAX (212) 448-0066  
www.mclaughlinstern.com

GARDEN CITY, NEW YORK  
MILLBROOK, NEW YORK  
WESTPORT, CONNECTICUT  
WEST PALM BEACH, FLORIDA  
NAPLES, FLORIDA

May 5, 2023

The Honorable Vera M. Scanlon  
United States District Court for the Eastern District of New York  
225 Cadman Plaza East  
Brooklyn, New York 11201

RE: *Securities and Exchange Commission v. GPB Capital Holdings, LLC et al.*,  
(21-cv-00583-MKB-VMS)

Dear Judge Scanlon:

We write on behalf of Defendant David Gentile in accordance with the Court's April 24, 2023 Order inviting further submission in response to the investors' Motions Requesting the Monitor's Monthly Fee Statements be Unsealed (Dkt. Nos. 119 and 122). Mr. Gentile joins in further support of the investors' Motions and requests that the Court unseal all prior monthly fee statements (Dkt. Nos. 49, 55, 57, 58, 61, 67, 70, 72, 73-75, 77-78, 95, 109, 116-18, 120-21, and 124) and issue an order directing the Monitor file publicly all future quarterly and monthly fee statements.

Although the Monitor previously filed quarterly and monthly fee statements under seal pursuant to the Court's July 16, 2021 Order, he has been filing those statements publicly since December 21, 2022. In response to the investors' Motions, the SEC has argued that they have no reason to believe that the Monitor will change course and believe that the Monitor will continue to file publicly his quarterly and monthly fee statements, however, absent an Order from this Court, there is simply no guarantee. At present the Monitor retains his authority to seal his quarterly and monthly fee statements at any time and without the leave of this Court.

Accordingly, Mr. Gentile joins in the investors' Motions and respectfully requests that the Court order that the Monitor's prior reports be unsealed and that all future monthly and quarterly fee reports be publicly filed.

Respectfully submitted,

*Daniel J. Horwitz*

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